## In the Senate of the United States,

February 6, 2002.

Resolved, That the bill from the House of Representatives (H.R. 586) entitled "An Act to amend the Internal Revenue Code of 1986 to provide that the exclusion from gross income for foster care payments shall also apply to payments by qualified placement agencies, and for other purposes.", do pass with the following

## **AMENDMENT:**

- Page 3, after line 19, insert:
- 2 SEC. 3. ACCELERATION OF EFFECTIVE DATE FOR EXPAN-
- 3 SION OF ADOPTION TAX CREDIT AND ADOP-
- 4 TION ASSISTANCE PROGRAMS.
- 5 Subsection (g) of section 202 of the Economic Growth
- 6 and Tax Relief Reconciliation Act of 2001 is amended to
- 7 read as follows:
- 8 "(g) Effective Date.—The amendments made by
- 9 this section shall apply to taxable years beginning after De-
- 10 cember 31, 2001.".

Attest:

## $^{\rm 107TH~CONGRESS}_{\rm 2D~SESSION}~H.\,R.\,586$

## **AMENDMENT**